

**CITY OF SAN JOSE**  
**OFFICE OF THE CITY AUDITOR**  
**Procedure No. M-17**

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**AUDIT PROGRAM**

**Purpose**

To develop an audit program to determine if the controls or procedures the audited entity has in place to prevent, eliminate, or minimize identified threats are working.

**Background**

As the audit progresses, the audit staff should document in the audit program the key decisions about the audit objectives, scope, and methodology, as well as the auditors' basis for those decisions. The audit progress should be documented in the Audit Program and Results (APR) to reflect any significant changes to the audit program and the results of the completed audit procedures.

**Procedure**

Audit Staff	1. Based on the Vulnerability Assessment, write the audit program to determine if the controls or procedures the audited entity has in place to prevent, eliminate, or minimize identified threats are working (See Procedure No. <a href="#">5-05H</a> for and example of an audit program). In writing the audit procedures, follow the City Auditor Guidelines for Audit Procedures (Procedure No. <a href="#">5-06B</a> ).
Supervising Auditor and City Auditor	2. Review and approve the Audit Program.
Audit Staff	3. File the Audit Program in the audit workpapers. 4. As the audit progresses, update the Audit Program by describing the results of the completed audit procedures in an Audit Program and Results (APR) file.